

**N.D.A.G. Letter to Riha (April 22, 1986)**

April 22, 1986

Mr. Richard Riha  
Assistant Burleigh County  
State's Attorney  
Burleigh County Courthouse  
514 East Thayer Avenue  
Bismarck, ND 58501

Dear Mr. Riha:

Thank you for your letter of April 7, 1986, wherein you inquire whether the Burleigh County Sheriff must pay the two dollar tax imposed by N.D.C.C. § 39-26-12 when he titles an official vehicle.

The tax imposed by N.D.C.C. § 39-26-12 is an excise tax. The State Constitution only exempts county property from ad valorem taxation. N.D. Const. Art. X, 5. The Legislative Assembly did not exempt county vehicles from the tax imposed by N.D.C.C. § 39-26-12. Therefore, it is clear that the Burleigh County Sheriff must pay the tax imposed by N.D.C.C. § 39-26-12.

I do not find this case to be unusual. For example, the Burleigh County Sheriff pays motor fuel taxes on the fuel used in these official vehicles. Conversely, Burleigh County is exempt from paying the sales tax because of a legislative enactment. N.D.C.C. § 57-39.2-04(6).

Sincerely,

Nicholas J. Spaeth  
Attorney General

vkk